

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 1232 - SB 1850

March 9, 2009

SUMMARY OF BILL: Expands the taxpayer confidentiality provision of the Tennessee Taxpayer Bill of Rights. Requires the Commissioner of Revenue to promulgate rules and regulations, to adopt policies to inform and advise taxpayers of their rights, and to guarantee taxpayers are treated with fairness, courtesy, and common sense.

ESTIMATED FISCAL IMPACT:

State Revenue – Net Impact – Not Significant
State Expenditures – Net Impact – Not Significant

Assumptions:

- The Tennessee Taxpayer Bill of Rights only applies to the state government of Tennessee.
- Based on the information provided by the Department of Revenue, any net change to state revenue or expenditures is considered to be not significant.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in cursive script, reading "James W. White".

James W. White, Executive Director

/rnc

HB 1232 - SB 1850